

APPLICATION FOR PROPERTY TAX EXEMPTION (Check only one):

Amendment 65 _____

Amendment 74 _____

AUGUSTA RICHMOND COUNTY
BOARD OF ASSESSORS
Room 120 Municipal Bldg
535 Telfair St
Augusta, GA 30901-2372

PIN _____

Account No. _____

Date _____

Year exemption starts _____

Year exemption ends _____

Business/Trade _____ Name _____

Mailing Address _____

City, State, _____ Zip _____ Code _____

Location of Improvements (property address) _____

**** See reverse side for eligibility requirements for Amendments 65 and 74. ******(1) List the total amount of expenditures for which this exemption is requested:**

	Amount of Expenditure	For office use only:		
		Current Appraised Value	Future Appraised Value	Amount of Exemption
Building				
Machinery & Equipment				
Furniture & Fixtures				
Pollution Control				
TOTALS				

(2) Date construction began: _____**(3) Date construction completed:** _____**(4) Date production began:** _____**(5) List each location in Richmond County (each location must file separate application)**

The above information is certified by the officer of this company applying under local Constitutional Amendments applicable to Richmond County (Ga. L. 1974, p. 1709) and the City of Augusta (Ga. L. 1982, p. 2616) for the capital improvements expended, and verifying that the amounts are capital improvements to the facility listed above.

Signature_____
Title

AMENDMENT 65 (CITY OF AUGUSTA): All capital improvements of each new commercial or business establishment located in the City of Augusta shall be exempt from all ad valorem taxes, except taxes to retire bonded debt, levied by the City of Augusta for a period of five years after completion of the improvement if the improvements have a fair market value of \$100,000 or more. Each addition to the capital improvements of an existing commercial or business establishment located in the City of Augusta shall be exempt from all ad valorem taxes, except taxes to retire bonded debt, levied by the City of Augusta for a period of five years after completion of the additional improvements if the additional improvements have a fair market value of \$100,000 or more. The value of each establishment in excess of the amount exempted by this paragraph shall remain subject to taxation. As used in this paragraph, the term “capital improvements” includes buildings, machinery, equipment and fixtures, but does not include land or inventory. This paragraph shall in no way affect any state, county or school taxes.

AMENDMENT 74 (RICHMOND COUNTY): All capital improvements of each new manufacturing establishment located in Richmond County, Georgia, shall be exempt from all county ad valorem taxes, except for school purposes, for five years from the time of its establishment provided such establishment has capital improvements of \$1,000,000. Each addition to the capital improvements of an existing manufacturing establishment located in Richmond County, Georgia, shall be exempt from all county ad valorem taxes, except for school purposes, for five years from the time such addition is made if the cost of such addition is \$1,000,000, or more. For the purpose of this exemption the term “manufacturing establishment” shall mean and include every person, firm, partnership, or corporation engaged in making, fabricating or changing things into new forms for use or in refining, rectifying or combining different materials for use. The term “capital improvements” shall mean and include buildings, machinery and equipment directly connected with the manufacturing process.